

Process Name: General Ledger	Process Identifier: GL
Sub-Process Name: Journal Voucher Interagency	Sub-Process Identifier: GL-3
<p>Sub-Process Purpose and Objectives: To have correct financial balances by posting adjusting entries and recording interagency transactions.</p> <p>Sub-Process Description:</p> <p>Some agencies have the authority to enter and post transactions against other agencies financial records. The agencies include Office of Information Resources, General Services, Department of Personnel, Labor & Workforce Development, Correction Enterprises, Department of Transportation, and Department of Revenue. These agencies provide services to other agencies on a regular basis. Once the services are provided the agencies enter a transaction into their internal billing system. The billing system generates a file for Accounts and the agency sends the billing document to accounts. If accounts approves the document then the transactions are processed and cash is increased in the providing agency and decreased in the receiving agency. This document is referred to as a “Front-End” voucher.</p>	
<p>Sub-Process Trigger(s):</p> <ul style="list-style-type: none"> Agencies conduct business with one another 	<p>Key Sub-Process Participants:</p> <ul style="list-style-type: none"> Agency Accounts Authorized agencies including Office of Information Resources, General Services, Department of Personnel, Labor & Workforce Development, Correction Enterprises, Department of Transportation, Department of Revenue
Inputs:	

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Input	Format	Volume/Time	Suppliers
Front End Journal Vouchers	Paper/File	325,000 sequences	Agencies
Outputs:			
Output	Format	Volume/Time	Recipients
Updated Financial Balances	Electronic	325,000 sequences	Agencies
Performance Measures Tracked:			
Measure	Approx. Value		Target Value
Timely Journal Voucher Billing	Not centrally tracked but subject to audit		Cumulative billings <\$2,500 billed quarterly Cumulative billings >\$2,500 billed monthly Billings \$2,500 - \$350,000 billed monthly Billings >\$350,000 within 5 working days after expense or service incurred
Laws, Regulations, and Policies That Govern Sub-Process: TCA 4-3-1007			
Current Sub-Process Issues/Problems: J-type vouchers require providing and receiving agency to fill out their sections manually			
Improvement Opportunities:			

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Opportunity <i>Merge cells to link one Opportunity to multiple impacts)</i>		Organizational Impacts <i>(Individually list and describe laws [L] regulations [R], and policies [P], as well as cultural [C] considerations for each opportunity)</i>	
Automate J-type voucher preparation		System change required to provide two agencies access to same document (security issue) would also require training for new process	C~
Automation of J-type voucher preparation as current J-type vouchers require providing and receiving agency to fill out their sections manually		System change required to provide two agencies access to same document (possible security implications); would also require training for new process	C
Applications that Support the Sub-process			
Application Name(s) <i>(Internal name and vendor's name)</i>		Technology Description <i>(Programming vendor, language, platform, database, etc.)</i>	
Statewide Accounting and Reporting System (STARS)		STARS is KPMG's mainframe governmental accounting system. It is written in COBOL and uses an IMS database.	

